App. F. IX-4

Previous References

1935.
(Index)

File No. 46-35

Serial Nos. 20-31

Letter References.

PRESERVED

R.T. 16-39-2.
R.T. 16-38-2.
" " (3-4)
R.T. 10-40-1-2.

GENERAL AND REVENUE SECRETARIAT.

R.T. 57-42 Pt 1-3.

Serial Nos. Enclue

Part B for January 1937

SUBJECT.

grading of roads for levy of taxes on motor vehicles.

WD 0418—GPB—22,500—29-8-36

M Gyngell
11/1/37

Serial No.

RE: SERVICE TAX ON MOTOR BUSES.

1. Under Schedule 2(c) of the Road Traffic and Taxes Regulation, a lower rate of service tax on seating capacity is leviable on motor buses plying on roads graded as Class II by the Board. As the Regulation comes into force from the 1st of January 1936, the Board cannot function prior to that date. Other arrangements for fixing those roads on which the Class II rates have to be charged are to be made.

2. A lower rate of tax on such roads was fixed in the Select C...tee in order to mitigate the hardship caused to bus services on roads on which there were no toll-gates at present. The bus owners on such roads were hitherto liable only to mileage cess, whereas under the new Regulation, they have to pay a Service Tax based on the seating capacity plus a mileage cess.

3. For the half year ending 30th June 1936, I suggest the following arrangements may be made:-

(i) The Deputy Commissioners of each District may be asked to send suggestions with regard to roads, the bus services on which may be classed as Class II.

(ii) They may be asked to be guided by the following considerations in fixing such routes:-

(a) The services must at present be plying wholly on roads on which there are no toll-gates.

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—13-7-35

P.T.O.

2952 p 35

File No. of 193 | General and Revenue Secretariat

(b) These must be short services i.e., the distance covered by the bus should not exceed approximately more than 50 miles a day.

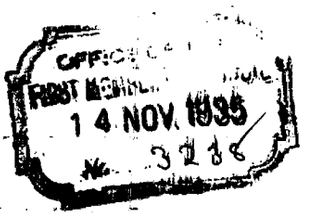
(c) The services should not be on roads competing with Railways.

(d) The services should be on roads on which the traffic is poor and on which there is not keen competition.

4) If approved, the Deputy Commissioners will be addressed on the above lines and their suggestions invited before the ~~10~~ 5th of next month.

5) On receipt of this information, the Government may by a notification under Section 12 of the Regulation authorise the levy of the lower rates on such roads.

6) Finish Member) HR 14/11



7) I agree

HR
14/11

9) Put up draft. Please

HR
15/11

9) Off Sold for kind perusal.

15/11/35

10) Draft is revised

HR
16/11

2952/P of 35 3292, 3298

3

Serial No.	
20	Issued no P 3287-94 dt 16.11.35 to the D.Cs. of districts re. grading of Roads into class I & II respectively on certain principles
21	Letter no. J4. C. 1541/35-36 dt 22.11.35 from the D.C. Kolar forwarding a list of Roads which may be graded as Class II Roads for purposes of Service Taxes (1) Sheet.
22	25/11/35 Letter no J2 C. 975/35-36 dt 22.11.35 from the D.C. Chitaldrug forwards a list showing the grades of roads which may be classed as class II Roads. 12) Reports from other Dty Commissioners will be awaited. 25/11/35
24	Letter no. M. B. 35/35-36 dt 2.12.35 from the D.C. Tumkur forwards a statement of class II roads
23	Letter no. J2-141/35-36 dt 2.12.35 from the D.C. Hassan states that there are no class II Roads in his District. 14 Reports from D.Cs. of other districts will be awaited 5/12/35

NOTE—Contn Sheet.

WD 03594—GPB—30,000—13-7-35

2952 - 33 √3359 + 3360

File No. of 193 | General and Revenue Secretariat

15) Remind on 11th ... SAR

5/12

✓ No. J. 2. M. C. 208/35. 36 d 5.12.35 from the D.C. Shimoga forwarding particulars in regards to Class II Roads for purposes of levy of vehicle tax on motor buses. 25

✓ No J. 2. 1401 - 35 d 5.12.35 from the D.C. Kadur forwards a statement of class II Roads in his district. 26

16) Reports from the D.Cs. of mysore & Bkore are expd to come & they will be reminded on the 7th instant as ordered in para 15 supra.

17) SAR

8/12/35

18) Dft. Reminder subd. 19) SAR

8/9.12.35.

Reply received from D.C. Bkore

✓ No J 2. 995/35. 36 d 7.12.35 from D.C. Bkore forwarding a statement showing the classification of Roads in his Dist. 27

20) Subd for perusal. Reminder will issue only to the Mysore D.C. now.

From the D.C. mysore No. A1. 1095/35-36 d 7/9.12.35, forwards list of services which may be graded as class II.

8/9.12.35 21) I Record it has been received since Placed before SAR

12/12

22) Subd. Information from all the D.Cs. is received

8/21/12/35

Serial No.

23) Please tabulate statement and put up tod day

SAR 16/12

24) Copy circulated with Govt.

17/12

25) A Tabulated statement showing the recommendations of the DCs of reducing the roads for the purpose of the lower rate of Railway Passenger tax on buses is submitted herewith. The principles on which the grading had to be done was indicated in our letter. They were (i) that the services should be short distance ones, covering about 50 miles a day approximately (ii) that there should be no toll-gates at present on the roads (iii) there should not be competitive services with Railways and (iv) they must be plying on roads with poor traffic.

26) The recommendations now sent are based on these principles. Some DCs have recommended some services on

WD 03594—GPB—30,000—13-7-35

on roads on which there are toll gates at present. On such roads the higher rate of fee should be levied. The lower rate was specially fixed to meet the cases of buses plying on roads with no toll gate.

27) There are some services which from about 100 miles a day to which have been recommended by DCs, on account of poor traffic. These services may be given the benefit of the lower rates.

28) In some cases DCs have not given the actual No of the bus we have given the list of buses included in the permit. In such cases they will be asked to collect the lower rate on one bus only for each service.

29) If approved, these changes may be communicated for services other than those recommended by the DCs, with the exception of those on roads on which there are

Grading of Roads

7

Serial No.

are toll. gates at present, being treated as class II roads.

30) First Member / Junr Secretary 31) DW 20/12 HR 19/12

GENERAL SECTT. INDIA
19 DEC. 1935

20 DEC. 1935
4065

32) JPM 21/12

33) Go to cease tomorrow
HR
23/12

34) D/F Secy. Revd.

35) Cease & desist today,
HR 28/12

Issued no P 4185-95 dy 29/29.12.36. grading certain roads as class II roads).

Recd no P 4414-16 dy 8.1.36 to the D.Cs. of Shimoga, Kadur & Chitaldrug

So Letter no J.2. M.C. 203/35-36 dy 13.1.36 from the DC Shimoga a revised complete list of Grade II roads in the district.

36) Kind reference is invited to the statement of class II roads where Thirthahalli Anqumb road is not included.

37) ~~Send~~ The revised list as well as the

WD 03594—GPB—30,000—18-7-35

Grading of Roads as class II

4367

File No. of 193

General and Revenue Secretariat

The action taken by the Dt. mgte. in treating Shimoga Thirthahalli & Thirthahalli Angumbe line as one route for purposes of levying the Service tax is for orders.

17.1.38 39) Submit a comparative table of II Grade routes as instructed

HR
20/1/

39) Subd with a comparative Statement for further orders.

21.1.38 40) In his original recommendation, the Dt. Shimoga recommended Tirthahalli Ananda puram and Sagar Honnagar road being graded as class II road for purposes of Service tax on buses. The new states that these needs not be graded as class II roads, as there is a toll gate on each of these road. The Dt had been informed that no roads having toll gates should ordinarily be classed as II class roads. The Dt's recommendation may

Appendix F G—1]

SUBJECT The Road Traffic and Taxes Regn
levy of service tax on motor buses

Section Legis
File No. 44—35
Serial No. 21

No. P 3287-94 d 16/11/35

Diary No. of letter replied to.....

To
The DC s of Dists

General and Revenue Secretariat

( )

the *193*

Date of issue.....

I am directed to
invite a reference to
Schedule II. C. of the above
Regulation according
to which a lower rate
of service tax based on
seating capacity may
be levied on buses motor
buses playing on roads
graded as class II roads
by the Traffic Board. As
the Regn comes into force
on the 1st Jan. 1936, the Bod
will not be functioning

Signed by .....

List of enclosures.....

Copied by .....

Examined by.....

WD 03601—GPB—30,000—23-9-35

to what date other arrangements
have therefore to be made for the
grading of routes in time for
the issue and renewal of permits
for the half year ending with the
30th June 1936 The first indent
fixing for this period the roads
and the services on which
the lower rates may be levied
I am therefore to request you to submit
your recommendations in the
matter for the consideration of the Govt

2) The Govt desire that
in the selection of green roads
may
shall be based on the following
considerations

(i) That other buses plying exclusively
shall be
on roads on which there are no toll-gates
not more than 30 miles or stage buses
at present

(ii) Such buses must form a part of
short distance services i.e. the distance
on green roads
traversed by the bus or buses shall
not exceed approximately 50 miles

(iii) Roads competing with Rly shall not
be classed as class II roads

Appendix F G—1]

SUBJECT.....

.....

.....

Section

File No.

Serial No.

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *193*

Date of issue.....

Signed by .....

List of enclosures.....

Copied by .....

Examined by.....

No. sanctioned

To Roberts excluded

(1) on Roads on which the

traffic is poor and on which

there is not any Keen competition

3. Your recommendation

for the classification of

based on the above criteria

may be forwarded, for

~~consideration of these~~ so

~~as to reach~~ in the accompanying

so as to reach this office

form, before the 5th of Dec.

The matter may be treated

Kindly

as immediate & the recommendation

has forwarded by the date

referred to above.

Thareeke

S.A.R

for Genl. Secy.

WD 03601—GPB—30,000—23-9-35

Statement showing the routes & the Services on such routes which may be graded as class II for the purpose of Service Tax.

Reg No of the Bus	Name of the Service	From	To	Distance on Road	No of Trips done in a day	Total Distance	Remarks.

16/11/

Urgent.

In all future correspondence please note this
No. J4.C.1541/35-36.
Encls. One.

OFFICE OF THE DISTRICT MAGISTRATE,
KOLAR DISTRICT.

Dated Kolar, the...22nd..November.....1935.

FROM

T. G. RAMA IYER, ESQ., B.A.,
District Magistrate,
Kolar District.

To

M. Venkatesha Iyengar, Esq., M.A.,
Secretary to Government of Mysore,
General Department,
Bangalore.

SIR,

With reference to your letter dated 16th November 1935, re: the levy of Service Tax on Motor Buses, I have the honour to forward herewith a statement showing the services on the roads which may be graded as class II for purposes of Service Tax.

I have the honour to be,
Sir,
Your most obedient servant,

For District Magistrate,
(Absent from Headquarters),
Kolar District.

MVK.

Statement showing the Services on the roads which may be graded as xx Class II for purposes of the Service Tax.

Reg.No.of the Bus.	Name of the Service.	From	To	On road	No. of trips done in a day.	Total distance a day.	Remarks.
Mys.3058.	Mr.Kareem Khan's Motor Service.	Kolar	Kethamangala.	Kolar-Kethamangala	One trip to and fro a day.	36 miles.	
Mys. 2164.	Star Motor Service. (Proprietor:Hussain Khan)	Chickballapur.	Goribidnur.	Chickballapur to Goribidnur via Kanchenahalli.	-do-	42 miles.	
Mys. 6218.	- Do -	-do-	-do-	Chickballapur-Goribidnur Via Kanchenahalli.	-do-	42 miles.	
Mys. 3202.	Mr.Mohamed Musthafasab's Motor Service.	Srinivaspur.	Kulbagal	Srinivaspur-Kulbagal Via Yeldur Keethareddipalli, Kolthur & Kettipalli.	-do-	42½ miles.	
Mys. 3205.	Mr.Reddi Sahip Peer's Motor Service.	-do-	Gownapalli	Srinivaspur - Gownapalli.	-do-	28 miles.	
Mys. 6369.	Mr.K.K.Chowdappa's Motor Service.	Chickballapur.	Gudibanda.	Chickballapur-Gudibanda via Kandikal.	-do-	48 miles.	
Mys. 3895.	Mr.Syed Abdul Khader's Motor Service.	Srinivaspur.	Kulbagal	Srinivaspur-Kulbagal.	-do-	38 ½ miles.	
Mys. 6903.	Mr.Mohamed Musthafasab's Motor Service.	Srinivaspur.	Punganur.	Srinivaspur-Punganur via Somayyagilapalli.	-do-	50 miles.	The bus runs for 13 miles within this District Limits.i.e.26 miles to & fro and in the British territorry 24 miles to and fro.

Treasury Assistant Commissioner,
For District Magistrate,
Kolar District.
(absent from station)

4124
P 26
9

Tel. Address:—Depcom.
CHITALDRUG.

In reply, please refer to
No. T2.C.971/35-36
Enclosures 2.

OFFICE OF THE DEPUTY COMMISSIONER
CHITALDRUG DISTRICT.

Dated Chitaldrug, 22nd November *1935*.

Legis Dept-35-22-

FROM

N.S. Iyengar, Esq., B.A.,
~~Deputy Commissioner~~, District Magistrate
Chitaldrug District.

To

M. Venkatesaiyengar, Esq., M.A.,
Secretary to Government of Mysore,
General Department, BANGALORE.

GENERAL 25 NOV 1935

Subject: The Road Traffic and Taxes Regulation: Levy of service tax on motor buses- selection of Class II routes.

Sir,

With reference to your letter NO. P.3287-94 dated 16th November 1935, on the above subject, I have the honor to state that in the meeting consisting of the marginally noted officers on 21st November 1935, it was resolved that out of the 34 routes notified for this half year (1935-36), vide Notification enclosed, only 8 routes as per statement appended, should be classed under Class II for the purposesof Schedule II C of the Road Traffic and Taxes Regulation. In view of the very poor traffic on the five routes, viz., 7, 10, 26, 27 and 31 in the notification adverted to herein-before they have been recommended for inclusion in this list under Class II although the distance traversed each day for one up and one down is more than 50 miles all-told.

The Deputy Commissioner, Chitaldrug
The Executive Engineer, Chitaldrug Division, Chitaldrug.
The President, District Board, Chitaldrug.
The District Superintendent of Police Chitaldrug.

I have the honor to be,
Sir,
Your most obedient servant

TREASURY ASSISTANT COMMISSIONER
For District Magistrate
absent from Head Quarters.

STATEMENT SHOWING THE SERVICES ON THE ROADS WHICH MAY BE GRADED AS CLASS II FOR PURPOSES OF THE SERVICE TAX.

-ooo-

Sl. NO. (1)	Sl.NO as per Gazette Notification. (2)	Register NO. of the buses.	Name of the Service. (4)	From (5)	To (6)	on road (7)	NO.of trips done in a day	Total distance M - F	Remarks (10)
1.	7	..	V a c a n t	Chitaldrug	Turuvannur	Chitaldrug-Jagalur via Turuvannur	..	28 6	Single journey either up or down.
2.	10	..	V a c a n t	-do-	Naikanahatty	Chitaldrug-Naikanahatty via Turuvannur	..	26 4	-do-
3.	23	Mys.3304 19+2 or 5986 20+2	Mr. Abdul Sattar The Usman Basha motor service, Tiptur	Srirampura	Huliyar etc	Sreerampura-Heggeri frontier	One up and one down	7 0	Total distance travelled each day.
4.	26	Mys.6219 or 15+2 3428 16+2	Messrs. M. Abdul Khudus (Merchant Motor service) and A. Naryana Setty Hosadurga	Hosadurga	Hiriyur	Hosadurga-Hiriyur via Vanivilasapura	-do-	64 0	-do-
5.	27	..	V a c a n t	Hiriyur	Chellakere	Hiriyur-Chellakere	..	25 5	Single journey either up or down.
6.	31	..	V a c a n t	Jagalur	Chellakere	Jagalur-Chellakere via Naikanahatty & Thallak	..	36 2	-do-
7.	32	..	V a c a n t	Chellakere	Naikanahatty	Chellakere-Naikanahatty via Nerlagunte	..	13 5	-do-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
8.	33		Vacant	Sasalu	Santhebennur	Sasalu-Santhebennur		4 7	Single journey either up or down.

TREASURY ASSISTANT COMMISSIONER
For District Magistrate,
Chitaldrug District
Absent from Station.

CHITALDRUG DISTRICT.

Notification No. J2. C. 2180—34-35, dated 4th May 1935.

It is hereby notified for general information that permits for plying motor buses for hire along the roads mentioned in the table noted below for the period from 1st July 1935 to 1st January 1936 will be granted to the extent noted against each by the undersigned on receipt of applications in this office. Intending applicants (including the existing permit holders) are required to apply in the form noted below for permits before 4th June 1935. Applications received after the said date, *viz.*, 4th June 1935, will be rejected.

II. Conditions.

1. Applications not furnishing full particulars or not accompanied by the registration certificates of all the buses and the solvency certificates issued by the Amildars of the Taluks where the applicants reside will not be considered.

2. Applications should be accompanied by a treasury receipt for the payment of fees as prescribed in rule 27(1) (b) of the Motor Vehicles Rules, *viz.*, fees for permits in form G which are to be issued in the District. As regards buses in respect of which the G permits are to be issued in other Districts and countersigned in this District particulars should be furnished in the application against the prescribed column.

3. Preference will be given to applicants for renewal over those applying for fresh permits.

4. The permit-holder is bound to run his service every day to the scheduled timings given to him irrespective of there being passengers or not, failing which the permit will be liable to be cancelled.

5. The vehicles will be examined by the District Magistrate in company with the Executive Engineer and the Superintendent of Industries in front of the District Office, Chitaldrug, on 8th and 9th June 1935 and in front of the Taluk Office, Davangere, on 11th and 12th June 1935 commencing from 8-30 A.M. each day. The applicants should produce the vehicles for inspection either at Chitaldrug or at Davangere on the said dates at the specified time together with drivers and conductors to be employed by them with their licenses and passbooks.

6. The general condition and appearance of the bus will be taken into consideration in determining the grant or otherwise of the permits. Timings once fixed will not be changed without proper and sufficient grounds.

7. In addition to the requirements contained in the G permits every bus should be provided with water proofs, side and back curtains with celluloid or glass panes and with stout leather straps so that the curtains may be folded when not in use. The roofs of the buses should be made water tight and a thick water proof tarpaulin for protecting articles from rain, sun and dust should be carried on the top of each bus. The buses should further be provided with a roof light to light the interior of the bus, one inspection lamp and an accurate speedometer.

Table.

Sl. No.	Name of the road	Maximum No. of services that will be allowed in the period up to the end of calendar year 1935
1	Chitaldrug-Rayadrug frontier	2
2	Chitaldrug-Bellary frontier	1
3	Chitaldrug-Chellakere	2
4	Chitaldrug-Hiriyur	4
5	Chitaldrug-Davangere	4
6	Chitaldrug-Jagalur *via* Kathral	1
7	Chitaldrug-Jagalur *via* Turuvanur	1
8	Chitaldrug-Hosdrug *via* Holalkere	1
9	Chitaldrug-Holalkere Railway station	1
10	Chitaldrug-Naikanhatti *via* Turuvanur	1
11	Chitaldrug-Naikanhatti *via* Chellakere and Tallak ...	1
12	Chitaldrug Post Office-Chitaldrug Railway station ...	1
13	Davangere-Shimoga frontier *via* Harihar	3
14	Davangere-Harpanahalli frontier *via* Harihar	2
15	Davangere-Harihar bus stand	2
16	Davangere-Jagalur	2
17	Davangere-Chennagiri frontier *via* Hadadi	1
18	Davangere-Harpanahalli frontier *via* Anaji and Huchangidurga ...	1

Sl. No.	Name of the road	Maximum No. of services that will be allowed in the period up to the end of calendar year 1935
19	Harihar-Shimoga frontier	3
20	Harihar-Harpanahalli frontier	2
21	Holalkere-Holalkere Railway station	1
22	Holalkere Railway station-Chennagiri frontier	2
23	Srirampura and Heggere frontier	1
24	Hosdrug-Hosdrug road Railway station	3
25	Hosdrug road Railway station-Heggere frontier	1
26	Hosdrug-Hiriyur *via* Vanivilaspur	1
27	Hiriyur-Chellakere	1
28	Hiriyur-Sira frontier	3
29	Rayadrug-Bellary (in the District frontier)	2
30	Jagalur-Kottur frontier	1
31	Jagalur-Chellakere *via* Naikanhatti and Tallak	1
32	Chellakere-Naikanhatti *via* Nerlagunte	1
33	Sasalu-Santebennur	1
34	Harihar Bus stand-British boundary over the bridge ...	4

FORM OF APPLICATION.

Application for a permit to ply for hire, a motor vehicle (12 annas court fee stamp should be affixed).

I ..... (name in full) residing at ..... (postal address and residence) hereby apply for a permit to ply for hire a motor bus as per particulars given below :—

2. The registration certificates and solvency certificates are herein enclosed.

1. Name of the road	
2. Registration No. and description of the vehicle for which permit is applied for ...	Primary Bus Spare Bus or Buses
3. Weight of the vehicle laden and unladen	Laden. Unladen.
4. Whether the application is for the first grant or for renewal of a permit ...	
5. The number of trips per day	
Whether the chellan showing the credit of the G permit fee to the treasury is attached (If chellan is not attached it should clearly be stated whether the G permit issued in another District would be produced for being countersigned) ...	
7. The name and address of the approved driver or (drivers)	
8. The name and address of the approved conductor or (conductors)	

9. Timings	*Up Journey.* Departure. Arrival.	*Down Journey.* Departure. Arrival.

N.B.—Separate applications should be submitted one for each road and one for each service on the same road for which the applicant desires to apply for permits.

N. S. IYENGAR,
District Magistrate.

No. J2-141/35-36

OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT.

Dated Hassan, the 2nd December *193* 5.

FROM

M. CHENNARAJ URS, ESQ., B.A., LL.B.,
Deputy Commissioner, Hassan District.

To

Venkatesa Iyengar, Esq., B.A.,
General Secretary to Government,
B a n g a l o r e.

SIR,

GENERAL SECRETARIAT
1 DEC 1935

With reference to your letter No:T.3287-94 dated the 16th November 1935 regarding the classification of II Class Roads for purposes of the service tax, I have the honor to state that there is no route in this District which can be classed as II Class route.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Hassan District.

as.

3297/35
T.I.P. District Magistrate

Tel. Address :—DEPCOM., Tumkur.

In reply please refer
No. M.B.35/35-36
Enc. one

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

Dated Tumkur, the 2nd December *1935.*

Legis 46-35-24

FROM

T. ABDUL KHADIR, ESQ., B.A.,
Deputy Commissioner,
Tumkur District, TUMKUR.

To

M. Venkatesa Iyengar, Esq:, M.A.,
Secretary to Government of Mysore,
General Department, Bangalore.

SIR,

With reference to your letter No.P. 3287-94 dated 16th November 1935 re: the levy of lower rate of service tax on motor buses plying on class II roads, I have the honor to forward, herewith, a statement showing the roads that may be graded as Class II roads in this District. The rest of the services do not fulfill all the four conditions mentioned in Para 2 of the letter referred to above.

I have the honor to be,
sir,
Your most obedient servant,

For District Magistrate,
Tumkur District.

AD. 2/12.

Statement showing the services on the roads which may be graded as Class II for purposes of levy of lower rate of service tax.

Reg: No. of the Bus.	Name of Service.	From	To	On road	No. of trips in a day.	Total distance.	Remarks.
A.N. 198	Karim Bakshi Motor Service, Hindupur.	Amarapura	Madakasira	Penukonda	One	8 miles	(up and down)
Mys.6747	S.A.R. Motor service, Nonavainakere.	Tiptur	Gandasi	--	One (weekly service)	28 "	(up and down per day)
A.N. 200	S.L.N. Motor Service, Madakasira	Amarapur	Madakasira	Hindupur	One	4 "	(Up and down)
Mys. 6297	B.S. Motor Service, Bangalore.	Koratagere	Bychapur	Thondebhavi	One	16 "	(Up and down)

For District Magistrate,
Tumkur District.

AD. 2/12.

16 3355 1938

No. J2.M.C.203/35-36.

En one

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT.

Dated Shimoga, December, 5th, *1935*

FROM

S. NARAYANA RAO, ESQ., M.A. (HONS.),
Deputy Commissioner,
Shimoga District.

GENERAL SECRETARY
5 DEC. 1935

To The General Secretary to Government
of Mysore, Bangalore.

SIR,

Spl Offg
one 6/V

Subject:- Classification of routes graded as Class II for purposes of the service tax according to Schedule II (C) of the Road Traffic and Taxes Regulation.

****

With reference to your letter No: xx dated 16th November 1935, on the above subject, I have the honour to forward the particulars called for in the accompanying form with my recommendations noted therein in the remarks column of the said statement.

I have the honour to be,
Sir,
Your most obedient servant,

S. Narayana Rao

Deputy Commissioner and District Magistrate,
Shimoga District.

stement showing the Services on the Roads which may be grade

Registered No. of the Bus	Name of the Service	From	To	on roa
Mys. 5961, 2506, 3165, 3538, 3602, 3973 3974, 3975, 3976, 3977, 4032, 4252, 4254, 5863, 5932, 3601, 3603, 2784	Shankar Motor Company Koppa	Shimoga Agumbe	Agumbe Shimoga	Shimoga - M - Hyle & on to District Jour Agumbe to & Dist. Fron
- do -	- do -	Agumbe Koppa	Koppa Agumbe	Agumbe - B & Dist Jour
Mys. 6602, 5453, 6631, 257, 5270, 6821, 4076 077, 4291, 4041, 5849	R. M. Service Shimoga	Sorab	Anavathi	Sorab - Tavar - Anavathi
Mys. 6602, 6631, 4041 4077, 4291, 5257, 5070, 5453, 5849 4076, 6821	R. M. Services Shimoga	Anavathi Shiral-Koppa	Shiral Koppa Anavathi	Shiral Kop Anava
Mys. 5961, 2506, 3165 3538, 3602, 3973 3974, 3975, 3976, 3977, 4032, 4252 4254, 5863, 5932 3296, 3601, 3603 2784	Shankar Motor Company Ko-ppa	Jinnahalli	Koppa	Jinnahalli Dist. Fron Koppa ro
Mys. 6289, 4074, 5445	S. T. A. Motor Service Shimoga	Jinnahalli	Anandapuram	Sagar - Jinn via Ananda Ripponpet an Hunchada K
Mys 4207, 4075 6830	K. M. S. Ananda Motor Service Shimoga	Sagar	Hosa Nagar	Sagar - Hosa - Balebare

Class II for purposes of the Service Tax (Shimoga District)

No of trips done in a day	Total Distance	Remarks
2	22 miles per trip	These are through Services on the Shimoga-
2		Narasimharajapura - Koppa - Begar & Agumbe
	7 miles	This is a service between Koppa & Agumbe & Vice-
	"	Versa, now running by the same Company
1	15 miles	During fair Weather only the services are
		permitted to run
1	16 miles	During fair Weather
	"	
	10 miles	There is no service now running on the Road but
		Mr. M.S. Byrappagowda of the Shankar Motor
		Service has taken a permit for one up and
		down trip between Kichakalli and Koppa
1	24 miles	
	18 miles	

S. Narasimha Rao
Dy. Commr and District Magistrate
Shimoga District
9/12
5.12.35

3360 16 P 35

In reply please refer to—
No. J2-1401-35.

Enc. 1 statement.

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT.

Chikmagalur, dated...5th December....*1935* .

Hulgas 46-35-76

FROM

M. Abdul Hukh, Esquire, B.A.,
Deputy Commissioner,
Kadur District.

To

GENERAL SECTT BANGALORE
5 DEC 1935

M. Venkatesa Iyengar, Esquire, M.A.,
Secretary to the Government of His Highness
the Maharaja of Mysore,
.....General.....*Department,*
BANGALORE.

SIR,

Adverting to your letter of the 16th November 1935 requesting me to submit for the consideration of Government proposals regarding the classification of roads in accordance with the suggestions contained therein, for purposes of fixing a lower rate of tax based on seating capacity as formulated in Schedule II C of the Road Traffic and Taxes Regulation, I have the honour to forward herewith a statemen showing the roads which may be declared as second class roads for purposes of taxation under Schedule II (c) of the Road Traffic and Taxes Regulation to be brought into force from 1st January 1936.

I have the honour to be,

Sir,

Your most obedient servant,

R. Ramiah

Treasury Assistant Commissioner,
For Deputy Commissioner, Kadur District,
(Absent from Head quarters.)

Register No. of the Bus.	Name ofthe Service.		From.	To	On Road.	No. of trips done in a day	Total distance.	Remarks.
3296, 3603, 3538, 2506, 3165, 3602, 3973, 3976 4032, 3977 5863, 5961 3974, 3601 or 5932. Any one of the above buses.	The Shankar Motor Company, Koppa.	1.	Balehonnur	Kotigehar	Balehonnur-Kotigehar road.	Cne To & Fro journey	45	
		2.	Balehonnur	Koppa.	Vastare-Koppa Road.	do	48	
		3.	Sringeri.-	District Border towards Agumbe.	Sringeri-Agumbe road.	do	18	
		4.	Koppa.	Narasimharajapura.	Tarikere - Mangalore road.	do	27	
6780, 4373, 4372 or 4370.	1. The Sakleshwara Motor Service. 2. The C.P.C.Motor Service.	5.	Mudigere.	District Border towards Saklespur.	Mudigere - Saklespur road.	do	23½	
3268.	Dattatreya Motor Service.	6.	Chikmagalur.	Mahal Via Attigundi.	Bababudan Hill Road.	do	~~26~~ 37	
Same as Sl.No.1	The Shankar Motor Co.,	7.	Koppa.	District Border towards Thirthahalli.	Koppa - Tirthahalli road.	do	12	See Remarks underneath.
	Vacant	8.	Chikmagalur.	Mallandur.	Chikmagalur - N.R. Pura Road.	do	28	
	C.P.C. Motor Service.	9.	Chikmagalur	Tarikere via Attigundi & Kemmangandi.	Bababudan Hill Road.	do	10½	

Remarks:- No.7. This is a fair weather road maintained by the District Board. There is only one Service and the total distance inclusive of " Up and down" journey is only 28 miles (From Koppa to Thirthahalli). Though there is a toll gate on this road, this road may be declared as class II.

No.8. This is also a fair weather road maintained by the District Board. There is only one Service and the total distance is only 28 miles. Though there is a toll gate on this road, this may be declared as Class II Road.

No.9. The distance traversed by the vehicle exceeds 50 miles per day; but this is also a fair weather road and the country is a very difficult one. The Service runs from October to end of May (Sl.NO.6 in the above statement forms part of this road). If the road is not placed in the 2nd class, the Bus traffic may perhaps stop as it is not a paying concern even now.

For Deputy Commissioner,

KADUR DISTRICT.

AGA.

5-12-1935

20 3,46 P 235

In all future communications please quote
No. ~~Dis-1436/35-36.~~ J.2-934/35-36
Enc. One Statement

Tel. Address.—"DEPCOM"
Post Box No. 34.

OFFICE OF THE DISTRICT MAGISTRATE,
BANGALORE DISTRICT.

Dated, Bangalore, the...7th December 35

Legis 46-37

FROM

H.V. Ramaswami, Esq., M.A., B.A.,
District Magistrate,
Bangalore District.

To

M. Venkatesa Iyengar, Esq., M.A.,
General *Secretary,*
to the Government of Mysore.

9 DEC. 1935

SIR,

Subject:—

The Road Traffic and Taxes Regulation. Levy of Service Tax on Motor Buses.

With reference to your letter No. P.3237-94/Legis. dated 16-11-35 calling for my suggestion in the matter of the classification of roads under Class II for purposes of levy of Service Tax, I have the honor to enclose herewith a statement showing the routes in the District which may be graded as class II for purposes of the levy of Service Tax.

I have the honor to be,
Sir,
Your most obedient servant,

H V Ramaswami

District Magistrate,
Bangalore District.

Statement showing [illegible] on the roads in Bongaigaon Dist.

Reg no. of the Bus.	Sl. No.	Name of the Service	From	To.
Mys 3004 (2+2)	1.	[illegible]		Dolopet
" 2359 (1+2)	2.	-Do-	-Do-	Gauhati
~~" (1+2)~~	3.	~~Ali Route~~	~~[illegible]~~	~~Barpeta~~
" 3390 (1+2)	3.	[illegible]	[illegible]	Sarupeta
" 3401 (1+2)	4.	P. [illegible]	-do-	-do-
" 5281 (1+2)	5.	[illegible]	-do-	-do-
" 4184 (2+2)	6.	Md. Abdul [illegible]	-do-	Nalbari
" 1995 (1+2)	7.	P. W. E. Main Service	-do-	Nalbari
" 2702 (2+2)	8.	S. L. M. Service	[illegible]	Dolopet
" 4948 (2+2)	9.	-do-	[illegible]	Hatigaon Bus

which may be graded as class II for purposes of the Service Tax.

On road.	No. of Trips done in a day.	Total Distance	Remarks.
via Thiruvidaimarudur	one	4.2 miles	There are no Toll gates and the road is not competing with Railways. ✓
up to St. limits	one	20 miles	-Do- ✓
via Kumbakonam	one trip on alternate days.	44 miles	-Do- ✓
via Devattur and Vanthiyan	one trip a day.	36 "	-Do- ✓
via Vanthiyan	-Do-	36 "	-Do- ✓
via Agara	-Do-	36	-Do- ✓
	-Do-	20	-Do- ✓
via Vanthiyan	-Do-	26 "	-Do- ✓
	one trip on alternate days.	34½ "	There is one S.T. Toll gate. But the bus does not run more than 50 miles a day and the road is not competing with Railways.
via Vathimur	one trip a day	6 "	There is one St. B. Toll gate. But the bus does not run more than 50 miles a day and the road is not competing with Railways.

(13+2) 10 Smt Sathyanarayana Rao Service. Kanakapura Cheque

— Do —.

[illegible] 12. R. M. Mail Service [illegible]

[illegible] 13. Virginia Mail Service [illegible]

[illegible] 14. Sree R[illegible] Mail Service. —Do— —Do—

[illegible] 15. Mr. B. Venkatachala Setty. —Do— —Do—

[illegible] 16. Nanjundaiah [illegible] —Do— —Do—

Thirteen.

Sanctd.

6/11/35

Rec

—	One trip on alternate days	34½ miles	There is one S. F. Toll gate. But the bus does not run more than 50 miles a day & the road is not competing with Railways.
via Kanthanhalli	one trip a day	54½ miles	There is one S. F. Toll gate Traffic seems to be poor & and there is no keen competition on this road.
— do —	— do —	— do —	— do —
	one trip on alternate days	32 miles	Of the distance 46 miles, to the extent of 8 miles only it competes with Railway. There are no Toll gates.
	one trip a day	— do —	— do —
	one trip on alternate days.	— do —	— do —
	one trip a day	— do —	— do —

for District Magistrate
Bangalore
7/12/35.

347/1935
23

No. GC 1099/35-36.
Encl. One

OFFICE OF THE DISTRICT MAGISTRATE,
MYSORE DISTRICT,

Dated, Mysore 7th December *1935.*

19

Legis 46 35-38

From

B.T. Kesavaiengar, Esq., B.A.,
District Magistrate,
Mysore District, Mysore.

To

M. Venkatesa Iyengar, Esq., M.A.,
General Secretary to the Government of Mysore,
Bangalore.

GENERAL
10 DEC. 1935
Fab

SIR,

With reference to your letter No.P.3287-44 Legis. dated 16th November 1935, calling for a statement showing the services on which the lower rates of service tax may be levied etc., I have the honor to submit herewith a list of such services which may be graded as class II for the purpose of Service Tax.

I have the honor to be,

Sir,

Your most obedient servant,

District Magistrate,
Mysore District.

A.N.

Statement showing the services on the Road which may be graded as Class II for the purposes of Servic

Register No. of the Bus.		Name of the Service.	From.	To	On Road.	No. of Trips done in a day.	Total distance.	Remarks.
	H.P.						Miles.	
1.	6/35	Kohinur Bus Service, Mysore.	Hosagrahar Ry. Station.	Saligrama		2	32	
2.	24	Shankarvilas Service, "	Mysore	Thirumakudlu		1	44	
3.	28	Chamundi Motor Hall "	Mysore	Do		2	44	
4.	31	The Modern Motor Service, Ltd., Mysore.	Mysore	RangacharHundi		1	28	
5.	33	K.V. Motor Service, Mysore.	Mysore	Thirumakudlu		1	44	
6.	34	-Do-	Do	Do		1	44	
7.	35	Sangameswara Motor Service, Mysore.	Do	Do		1	44	
8.	39	-Do-	Mysore	RangacharHundi		1	28	
9.	49 68	The Hunsur Works, Hunsur.	Hunsur	KrishnarajaNagar.		2	56	
10.		S.L.N. Motor Service, M y s o r e.	Nagamangala	Mandya		1	52	
11.	70	Chamundi Motor Hall, Mysore.	Mysore	Thirumakudlu.		1	44	
12.	71	Sadasiva Motor Service, Mysore.	Mandya, Bannur	Malavalli		1 trip on alternate days.	56	
13.	76	Messrs. C.D. Narayana Rao, B. Narayana Rao and B. Hanumantha Rao, Chamarajanagar.	Chamarajanagar	Gundlupet.		2	41	
14.	78	Satyanarayana Service, Malavalli.	Mandya Bannur	Malavalli		1	56	

15.	80	S.L.N. Motor Service, Bangalore.	Closepet limits.	"alagur	1	8
16.	75	S.V.C.Motor Service,Mysore. K.R.Sagara.	Mysore	Krishnarajasagara.	1	22

Mysore, 6th December 1935.

District Magistrate

Mysore District.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read :—

Schedule II-B of the Government Notification No. P.3316/ Legis. 46-35-4 dated 14th November 1935 directing the levy of service tax on certain motor vehicles.

Office no. P.3287 dated 16th November 1935 to all the Deputy Commissioners of Districts calling for their recommendations in respect of grading of certain roads in their respective districts as Class II Roads.

Letters from all the Deputy Commissioners of Districts furnishing the information called for in the above letter in their respective Districts.

Order No. P 4185-95/ Legis 46-35-29

Dated Bangalore, 28th/29 December 1935.

Government are pleased to direct that the roads as given in the list annexed to this order should be graded as Class II roads for the half-year commencing with 1st January 1936 for the purpose of the service tax to be levied on motor buses as per item (b) of Schedule II-B of the Government Notification read above.

By order,

GENERAL SECRETARY TO GOVERNMENT

To

The Deputy Commissioners of Districts.
The Controller to Government.
The Chief Engineer of Mysore.
The Compiler, Mysore Gazette.

P.T.O.

ANNEXURE.

List of Roads which are graded as Class II Roads.

District.	From.	To.	On Road.
Bangalore.	Dodballapur	Dobspet.	Via Thyamagondlu.
		Chikballapur.	Up to District limits.
	Bangalore	Sarjapur	Via Doumalur & Vartur.
	Do.	Do.	Via Vartur.
	Do.	Do.	Via Agara.
	Do.	Vartur.	--
	Do.	Whitefield.	Via Vartur.
	Do.	Bessarghatta.	-
Mysore.	Nanjangud, Railway Station.	Saligrama.	
	Mysore.	Chirumkudlu.	
	Do.	Rangachar Hundi.	
	Nagamangala.	Mandya.	
	Chamarajnagar.	Gundlupet.	
	Clospet limits.	Halagur.	
	Mysore.	Krishnarajasagara.	
Kolar.	Kolar.	Bethmangala.	
	Chikballapur.	Goribidnur.	(Via Manchenaha...,.
	Srinivasapur.	Mulbagal.	(Via Yeldur, Seethareddi-palli, Kolathur & Settipalli).
	Do.	Gowmapalli.	
	Chikballapur.	Gudibanda.	(Via Mandikal).
	Srinivasapur.	Mulbagal.	(Srinivasapur-Mulbagal)
	Do.	Nunganur.	(Via Somayyagilapalli).
Tumkur.	Amrapura.	Madaksira.	(Penukonda).
	Tiptur.	Gandasi.	
	Koratagere.	Rychapura.	
Hassan.	There are no Class II Roads in this District.		
Chitaldrug.	Chitaldrug.	Jagalur via Thuruvanmur.	
	Do.	Naikanahatti.	(Via Thuruvanmur).
	Srirampura.	Huliyar.	Srirampuram Heggeri Frontier.
	Hiriyur.	Chellakere.	
	Jagalur.	Do.	Via Naikanhatti & Tallak.
	Chellakere	Naikanhatti.	Via Neralakunte.
	Bongale.	Santhebennur.	
Shimoga.	Shimoga.	Augumbe.	(Shimoga Malebyle & on to District Frontier)
	Do.	Koppa.	(Augumbe to Begar & District Frontier).
	Sorab.	Anavati.	Sorab Tavaranandi Anavatti

P.T.O.

District.	From.	To.	On Road.
Shimoga.	Anavati.	Shirolkoppa.	
	Thirthahalli.	Koppa.	
	Do.	Anandapuram.	Sagar-Thirthahalli via Anandapuram, Hippompet and Hunshadakatte.
	Sagar.	Hosanagar.	Sagar-Hosanagar Balbare Frontier.
Kadur.	Kalehonnur.	Kotigehar.	
		Koppa.	Kasthare Koppa road.
	Tirugeri.	District Border towards Aurumbe.	Shimoga-Aurumbe Road.
	Koppa.	Narasimharajpur.	Tarikere-Hanagalal Road.
	Sudigere.	District Boarder towards Sakalespur.	Sudigere-Belagapur Road.
	Chikmagalur.	Kahal via Attigundi.	Baba Budan Hill road.
	Koppa.	District Border towards Thirthahalli.	Koppa-Thirthahalli Road.
	Chikmagalur.	Kallandur.	Chikmagalur, Narasimharajapura Road.
	Do.	Tarikere via Attigundi & Kemmangundi.	Baba Budan Hill Road.

---:;ooo;:---

G. R. S. App. F VI—G 2]

SUBJECT 28

.....

.....

Diary. No. of letter replied to.....

General and Revenue Secretariat

( )

the *193*

Date of issue.....193

Signed by .....

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

Section Legis

File No. 46-35

Serial No. 29

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— Schedule II C of the Govt Notifn no P 3316 / Legis 46-35-4 & 18.11.35 directing the levy of service tax on certain motor vehicles

2) Letter no P. 3287 of 16.11.3 to all the Dcs. of Dists calling for their recommendations in respect ~~of the same~~ of grading of certain roads in their respective district as class II Roads.

(3) Letters from all the Dcs. of districts furnishing the information called for in the above letter in their respective districts

29

Order No ——— Dy ———

Govt are pleased to direct that the following roads as given in the list ~~appd~~ given below should be graded as class II roads with toll tax leviable for the purposes of the service for motor cars levied under the above as per item 2 (b) of Schedule II C of the Govt. notification read above.

Secy

Dirs of Dirts
Comptroller to Govt
Ch. Engineer.
Compiler ~~Engineer~~ Engineer

List of Enclosure

Copied by

Examined by

WD 3602–GPB—22,500—12-7-35

List of Roads which are graded as class II Roads.

Dist-	From	To	on Road.
Blore	Doddballapur	Dobspet	Via Thyamagondlu
	"	Chikballapur	upto Dist- limits
	Blore	Serjapur	Via Dommaluru + Varthur
	Do	Do	Via Varthur
	Do	Do	Via Agara
	Do	Varthur	—
	Do	Whitefield	Via Varthur
	Do	Hessarghatta	
	"		
Mysore	Hosagrahar Rly Stn	Saligram	
	Mysore	Thirumakudlu	
	Do	Ramapuram Hundi	
	~~Hunsur~~	~~Krishnarajnagar.~~	
	Nagamangala	Hemdya	
	~~Hemdya, Bannur~~	~~Malavalli~~	
	Chamarajnagar	Gundlupet	
	Closepet limits	Halagur	
	Mysore	Krishnarajasagara	
Kolar	Kolar	Bethmangala	
	Chikballapur	Goribidanur	(Via Kanchenahalli)
	Srinivasapur	Mulbagal	(Via Yeldur, Seethavedipalli Kolathur & Settipalli)
	Do	Gowrapalli	~~Srin~~
	Chikballapur	Gudibanda	(Via Nandikal)
	Srinivasapur	Mulbagal	(Srinivasapur Mulbagal)
	Do	Bangarpur	(Via Somayyagilapalli
Tumkur	Amarapura	Madakasira	(Penukonda)
	Tiptur	Ganadasi	
	Kavataguru	Byrapura	
Hassan	There are no class II roads in this Dist.		
Chdrng	Chdrng	Thiruvarur via Jagalur	~~Via~~
	Do	Naikanahalli	(Via Thiruvarur)
	Sriramapura	Huliyar	Sriramapuram Hes
	~~Hosadurga~~	~~Hiriyur~~	Via Kasapura

List of Hand Mixed and Spoiled to 85% Proof.

Dist.	From	To	Road.
Chdmg	Hiriyur	Chellakere	
	Jagalur	do.	via naikanhatti & Tallak
	Chellakere	Naikanhatti	via Nerabukunte
	Sosale	Santhebennur	
Shimoga	Shimoga	Anjanmbe	(Shimoga Nundebyle & on to Frontier
	~~Anjanmbe~~	~~Shimoga~~	(Anjanmbe to Begar & Dt Front
	Do	Koppa	do.
	~~Koppa~~	~~Anjanmbe~~	
	Sorab	Anavati	Sorab Tavaranande Anavati
	Anavati	Shivalkoppa	
	Thirthahalli	Koppa	
	Do	Anandapuram	Sagar Tirthahalli via Anandapuram Rippanpet & Hunchadakatte
	Sagar &	Honnavagar	Sagar Honnavagar Bulbare Frontier
Kadur	Balehonnur	Kohjehar	
	Do	Koppa	vasthare Koppa road
	Sringeri	Dt Border towards Anjanmbe	Sringeri Anjanmbe Road
	Koppa	Narasimharajapur	Tarikere mangalore RS
	Kudigere	Dt Border towards Sakleshpur ~~Anjanmbe~~	Kudigere Sakleshpur RS
	Chikmagalur	Mahal via Attigundi	Baba Budan Hill Rd
	Koppa	Dt Border towards Thirthahalli	Koppa Tirthalli RS
	Chikmagalur	Hallandur	Chikmagalur N.R.pu Road
	Do	Tarikere via Attigundi & Kemmangundi	Baba Budan Hill road.

Statement showing the services on route

Reg no of the Bus	Name of the Service	From	To
	Bangalore Dist		
Mys. 3004	Sri Nanjundeswara Motor Service	Doddaballapur	Doddapet
"	" do "	"	Chikballapur
" 3990	Ganesh Motor Service	Bl'lore	Sarjapur
" 3701	P. T. E. Motor Service	do	do
" 5261	Messrs. Veerabhadrappa & Abdus Salam	do	do
" 4187	Mr Abdul Sattar	Bl'lore	Varthur
" 1995	P. T. Co. Motor Service	Bl'lore	Whitefield
" 2702	S. L. N. Service	Kankanhalli	Closepet
" 4948	Do	Do	Halgur boundary
" 6779	Sri Sathyanarayana Auto Service	Khankanhalli	Closepet
" do	Do	Kodihalli	Closepet
" 5178	R. M. Mail Service	Closepet	Sathnur
" 6040 or 3980	Nazirulla Motor Service	Bl'lore	Hesarghatta
" 4264	Sree Rama Motor Service	do	do
" 2259	Mr B. Venkatachala [illegible]	do	do
" 5034	Nazirulla Motor Service	do	do
(Vide B.A. 2638 2632 2960)			
	Mysore Dist.		
	Kohinur Bus Service	Hosagekhar Rly. Stn	Saligrama
	Shankar Vilas Service Mysore	Mysore	Thirumakudal
	Chamundi Motor Hall "	Mysore	do
	The Modern Motor Service Ltd "	Mysore	Ranganthat Hu
	K. V. Motor Service "	"	Thirumakudal
	Do "	Do	Do
	Sangameswara Motor Service Mysore	do	do
	Do	Do	Ranganthat Hu
	The Hunsur Works Hunsur	Hunsur	Krishnarajan
	S. L. N. Motor Service Mysore	Nagamangala	Mandya
	Chamundi Motor Hall "	Mysore	Thirumakudal
	Sadasiva Motor Service "	Ko[illegible], Bannur	Malavalli

which may be graded as class No. II for purposes of Service Tax

(1)

On Road	no. of Trips done in a day	Total distance	Rec...
via Thyamagondlu	one	42 miles	There are no tollgate & the road is not competing with Rys.
up to Dist limits	one	20 miles ?	——— do. ———
via Domlur & Varthur	one trip a day	36	——— do ———
via Varthur	do	do	——— do ———
via Agara	do	do	——— do ———
———	do	20 miles	——— do ———
via Varthur	do	26 miles	——— do. ———
———	one trip on alternate days.	34 1/2 miles	2x There is one S.T. Tollgate But the bus does not run more than 50 miles a day & the road is not competing with Rys.
via Sathnur	one trip a day	26 miles ?	There is one S.T. Tollgate. But the bus does not run more than 50 miles a day & the road is not competing with Rys.
———	one trip on alternate days	34 1/2 miles ?	There is one S.T. Tollgate. But the bus does not run more than 50 miles a day & the road is not competing with Rys.
via Kankanhalli	one trip a day	54 1/2 miles ?	There is one S.T. Tollgate. Traffic is scanty & poor & there is no keen competition on this road.
Do	Do	Do ?	Do.
———	one trip on alternate days.	32 miles	Of the distance of 16 miles to the extent of 8 miles only it is competing with Rys. There are no tollgates.
———	one trip a day	do	
———	one trip on alternate days	do	
———	one trip a day	do	
	two trips a day	32 miles	
	one trip	44 "	
	two trips	44 "	
	one trip	28 "	
	one trip	44 "	
	do	44 "	
	one trip	44 "	
	one trip	28 "	
	— trips	56 "	
	one trip	52 "	
	one trip	44 "	
	one trip on alternate days	56 "	

	Messrs. C. D. Narayana Rao, B. Narayana Rao and B. Hanumanthia Rao Chamarajanagar	Chamarajnagar	Gundlupet
	Satyanarayana Service, Malavalli	Mandya, Bannur.	Malavalli
	S. L. N. Motor Service, Bangalore	Clospet limits	Halagur
	S. V. C. Motor Service, Mysore, K. R. Sagara.	Mysore	Krishnaraja Sagara
	Kolar District:—		
Mysa 3058	Mr. Kareem Khan's Motor Service.	Kolar	Bethamangal
Mys. 2164	Star Motor Service (Proprietor: Hussain Khan).	Chikballapur	Goribidnur
Mys. 6218	—do—	—do—	—do—
Mys. 3202	Mr. Mahamed Musthafas 's Motor Service	Srinivaspur	Malbagal
~~Mys. 3205~~	~~Mr. Reddi Sahib Peer's Mot.~~		
Mys. 3205	Mr. Reddi Sahib Peer's Motor Service	—do—	Gownapalli
Mys. 6369	Mr. K. R. Chowdappa's Motor Service.	Chikballapur	Gudibanda
Mys. 3895	Mr. Syed Abdul Khader's Motor Service	Srinivaspur	Mulbagal
Mys. 6903	Mr. Mohamed Musthafasab's Motor service	Srinivaspur	Punganur
	Tumkur Dist.		
A. N. 198	Karim Bakshi motor Service Hindupur	Amarapura	Madaksira
Mys. 6747	S. A. R. Motor Service Narayanakere	Tiptur	Gandasi
A. N. 200	S. L. N. Motor Service Madaksira	Amarapur	Madaksira
Mys. 6297	B. S. Motor Service Blore	Kovatagere	Byllapur
	Hassan Dist ——		Nil ——
	Chikaballapur District.		
	Vacant	chong	Thumuvanu
	Vacant	"	Vaikunthat
Mys 3304 or 5986	Abdul Sattar the Usman Basha Motor Service Tiptur	Siiivampura	Hirisiyar
6219 or 3418	Messrs H. Abdul Khudhus merchants motor Service & H Narayan Setty Hosdurga	Hosdurga	Hiriyur

✓	2 trips	41 miles	
✗	1 trip	56 miles.	
✓	1 trip	8 miles.	
✓	1 trip	22 miles.	
✓			
Kolar-Bettamangala ✓	1 trip to & fro a day	36 miles.	
Chikballapur to Goribidnur via Manchenahalli	-do-	42 miles.	
—do— ✓	—do—	42 miles.	
Srinivaspur-Mulbagal via Yeldur, Seetha reddypalli, Kolttur & Settipalli ✓	—do—	42½ miles.	
Srinivaspur-Gownapalli. ✓	—do—	28 miles.	
Chikballapur-Gouribanda via Mandikal ✓	—do—	48 miles.	
Srinivaspur-Mulbagal. ✓	—do—	38 3/4 miles.	
Srinivaspur-Punganur via Somayyagilapalli ✓	—do—	50 miles	The bus runs for 13 miles within this District limits, i.e, 26 miles to & fro and in the British territory 24 miles to & fro.
Penukonda ✓	one trip	8 miles	up and down.
— ✓	one weekly service	28 miles	do (per day)
Hindupur	one trip	4 miles	up and down.
via Thondebhavi ✓	one trip	16 miles	up & Down.
—	✓ c.l —		no route which can be classed as Grade II in Hassan Dist.
chenna kegalur via Thirumani ✓		28 mile 6 fur	Single journey either up or down
chenna naicanpatti via Thirumani ✓		26 miles 4 fur	do
Srinivaspura Uggapri Frontier.	one up one down	7 miles	Total distance travelled each day
Hosdurga Hiriyur via Vanivilas pura ✗	do	64 miles	✗ do

Kadur Dist.

Bus 296, 3603, 3538 506, 3165, 3602 973, 3976, 4032 972, 5863, 5961 974, 3601, 5932 Engine of the above buses.	(1) Shankar motor Co. Koppa	Balehonnur	Kotigehar
		2) Do	Koppa
		3) Sringeri	Dt Border towards Anegundi
		4) Koppa	Narasimharajpura
6780, 4373, 4372 or 4370	(2) The Sahaleswara motor Service (3) The C. P. C. motor Service	5) Mudigere	Dt Border towards Sakleshpur
3268,	4) Bhatakrishnaya motor Service	6) Chikmagalur	Mahal via Attigundi
Same as Sl no 1.	The Shankar mo Company	7) Koppa	Dt Border towards Shivthahalli
	~~Vacant~~		
	acant-	8) Chikmagalur	Kallander
	C. P. C. motor Service	9) Chikmagalur	Sarikere Via Attigundi & Kemmaran

Balehonnur Kotigehar	one lot fro journey	45 miles.	
Kasthare Koppa road	do	48 "	
Srigiri Anegumbe Road	do	18. "	
Tarikere mangalore Road	do	27 "	
Kadigere Sakleipur Road	do	23 1/2 "	
Baba Budan Hill road	do	37 miles	
X Koppa Thirthahalli Rd.	do	12 "	X This is a fair weather Road maintained by the Dt. Bd. There is only one service & the total distance inclusive of up & down journey is only 28 miles. (From Koppa Thirthahalli) though there is a toll gate on this road this road may be declared as class II.
X. Cheluragalur N.R. perm road	do	28	X. This is also a fair weather Road maintained by the Dt Bd. There is only one service & the total distance is only 28 miles. Though there is a toll on this road this may be declared as class 2 road.
XXX Baba Budan Hill road	do	103 1/2	XXX. The distance traversed by the vehicle exceeds 50 miles per day but this also a fair weather Road the country is a very difficult one. The service runs from October to end of May (81. no. 6 in the above list forms part of this road. If the Road is not placed in the II class the bus traffic may perhaps stop as it is not a paying concern.

	✱ Chitaldrug Dist.		
	Vacant	Hiriyur	Chellakere
	do.	Jagalur	do
	do.	Chellakere	Nai Kanbal
	do	Sasalu	Sannebenn
	Shimoga Dist.		
Mys 5961, 2506 3165, 3538, 3602 3973, 3974, 3975 3976, 3977, 4032 4252, 4254, 5863 5932, 3601, 3603 2784 -	Shankar motor company Koppa	Shimoga Anqumbe	Agumba Shimoga.
Do	do	Anqumbe Koppa	Koppa Agumbe
Mys 6602, 5453 6631, 5257, 5270 6821, 4076, 4077 4291, 4041, 5849	R. M. Service Shimoga ~~Do~~	Sorab	Anavati
Mys 6602, 6631 4041, 4077, 4291 5257, 5070, 5453 5849, 4076, 6821	Do	Anavati Shivalkoppa	Shivalkopp Anavati
Mys. 5961, 2506 3165, 3538, 3602 3973, 3974, 3975 3976, 3977, 4032 4252, 4254, 5863, 5932, 3296 3601, 3603, 2784	Shankar Motor Co. Koppa	Shirthahalli	Koppa
Mys. 6289, 4074 5445.	S. T. A. Motor Service Shimoga	Do	Anandapur
Mys 4207, 4075 6830.	K. M. S. Ananda Shimoga	Sagar	Hosanaga

Hiriyur Chellakere	--	25 miles 5 fur	Single journey either up or down
Jagalur Chellakere via Nallikenhalli & Lallak		36 m. 2 fur	do
Nai Kanjhalli via Neralagunte		13 m. 5 fur	do
Sadalu Sennithe		4 m. 7 fur	do.
Shimoga Umlahyke & Dist Frontier	Two trips	22 miles per trip	These are through service on the Shimoga Narasimharaj pura, Koppa, Begar & Anegumbe
Anegumbe to Begar & Dist Frontier	do	do	
Anegumbe Begar & Dist Frontier	one trip	7 miles	This a service between Koppa & Anegumbe
	do	do	& Vice Versa now running by the same Company
Sorab Jaisamandi Anavati Road	do	15 miles	During fair weather only the services are permitted to run
Shivalkoppa Anavati	one trip	16 miles	During fair weather
	do	do	
Sirthalli to Dt Frontier on the Koppa Road	one trip	10 miles	There is no service now running on the Road but now by arrangement of the Shar Motor Service has taken a permit for one & one trip between Shirthalli & Kop
Sagar Shirthalli via Anandapuram Kippanpet & Humchada Kalle	one trip	24 miles	
Sagar Honnagar Ballvare Frontier	one trip	18 miles	

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 8th January 1936.

No. P 4414-6.

From

The *General Secretary to the Government of His Highness the Maharaja of Mysore.*

To (1) The Dc. Shimoga
(2) The D.C. Chitaldrug
(3) The DC. Kadur

Sir,

Re: The Road Traffic and Taxes Regulation -- Levy of Service Tax on Grade II Roads.

With reference to your letter No. 1) J.2. M.C 402/35-36 dt 5.12.35
2) J.2 C 471/35-36 dt 22.11.35
3) J 2. 1401/35 dt 5.12.35

dated regarding the grading of some routes as Class II for purposes of Service Tax, I am desired to state that from the list sent with the above letter, it is seen that a large number of buses is shown against some of the services on these roads. It is presumed that the numbers of buses are shown -- according to "H" Permits and that these buses are used on services on other routes also. If it is so, it is only in respect of one bus that the lower rate of service tax is to be allowed.

Orders of the Government sanctioning the classification of these roads as grade II have already been issued.

I have the honour to be,

Sir,

Your most obedient servant,

CSG: 4.

For General Secretary to Government.

DRAFT. 37

P 4414-6
8-1-36.

Bangalore,
28th ~~Dec~~ Jan. 1936.

To

(1) The Deputy Commissioner,
Shimoga District.

(2) The Deputy Commissioner,
Chitaldrug. District.

3) Kadur

Sir,

Re: The Road Traffic and Taxes Regulation -- Levy of Service Tax on grade II roads.

With reference to your letter No. dated regarding the ~~classification of routes and~~ grading of some routes as Class II for purposes of Service Tax, I am desired to state that from the list sent with your letter, it is seen that a large number of buses is shown against ~~each~~ some of the ~~sa~~ services on these roads. It is presumed that the numbers of buses are shown according to "H" Permits and that these ~~permit~~ buses are used on ~~for~~ services on other routes also. If it is so, it is only in respect of one bus that the lower rate of service tax is to be allowed.

Orders of the Government sanctioning the classification of these roads as grade II have already been ~~sent separately~~ issued.

I have the honour to be,
Sir,
Your most obedient servant,

For General Secretary to Govt.

App. F VI G 10.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

Class II Roads.

Directs the classification of certain roads as —

G. O. No. P. 4185/Legis 46-35 DATED 20/24 December 1935

May this be

i. printed ? yes

ii. treated as a standing order ? yes

iii. published in the Gazette English Part ? Part I

iv. translated ? yes

v. placed at the disposal of the press ? yes

iv. published in the Gazette Kannada Part ? yes.

No of printed Copies required 250

for Secretary

39

S. O.

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. P. 4185-95—Legis. 46-35, dated 28—29th December 1935.

Class II Roads.

Directs the classification of certain roads as ——.

READ—

Schedule II-C of the Government Notification No. P. 3316—Legis. 46-35-4, dated 16th November 1935, directing the levy of Service Tax on certain motor vehicles.

2. Letter No. P. 3287, dated 16th November 1935, to all the Deputy Commissioners of Districts, calling for their recommendations in respect of grading of certain roads in their respective districts as Class II Roads.

3. Letters from all the Deputy Commissioners of Districts, furnishing the information called for in the above letter in their respective districts.

ORDER No. P. 4185-95—LEGIS. 46-35, DATED BANGALORE, THE 28—29TH DECEMBER 1935.

Government are pleased to direct that the roads as given in the list annexed to this order should be graded as Class II Roads for the half-year commencing with 1st January 1936, for the purposes of the Service Tax to be levied on motor buses as per item 2(*c*) of schedule II-C of the Government Notification read above.

M. VENKATESA IYENGAR,
Secretary to Government,
General Department.

To—The Deputy Commissioners of Districts.
The Comptroller to Government.
The Chief Engineer of Mysore.
The Compiler, *Mysore Gazette.*

Exd.—C. K.

WD 1270—GPB—485—13-1-1936

No. P. 4185-95—Legis. 46-35, dated 28—29th December 1935.

Annexure.

List of Roads which are *graded* as Class II Roads.

District	From	To	On Road
Bangalore	Dodballapur	Dobspet	*Via* Thyamagondlu
	Do	Chikballapur	Up to District limits.
	Bangalore	Sarjapur	*Via* Dommalur and Vartur.
	Do	Do	*Via* Vartur.
	Do	Do	*Via* Agara.
	Do	Vartur	
	Do	Whitefield	*Via* Vartur.
	Do	Hessarghatta	
Mysore	Hosagrahar Railway Station.	Saligrama	
	Mysore	Thirumakudlu	
	Do	Rangachar Hundi	
	Nagamangala	Mandya	
	Chamarajnagar	Gundlupet	
	Clospet limits	Halagur	
	Mysore	Krishnarajasagara	
Kolar	Kolar	Bethmangala	
	Chikballapur	Goribidnur	(*via* Manchenahalli).
	Srinivaspur	Mulbagal	(*Via* Yeldur, Seethareddipalli Kolathur and Settipalli.)
	Do	Gownapalli	
	Chikballapur	Gudibanda	(*Via* Nandikal.)
	Srinivaspur	Mulbagal	(Srinivaspur—Mulbagal).
	Do	Punganur	(*Via* Somayyagilapalli.)
Tumkur	Amrapura	Madaksira	(Penukonda.)
	Tiptur	Gandasi	
	Koratagere	Bychapura	
Hassan	There are no Class II Roads in this District		
Chitaldrug	Chitaldrug	Jagalur *via* Thuruvannu	
	Do	Naikanhatti	(*via* Thuruvannur).
	Srirampura	Huliyar	Srirampuram Kaggeri Frontier.
	Hiriyur	Chellakere	
	Jagalur	Do	*via* Naikanhatti and Tallak.
	Challakere	Naikanhatti	*via* Neralakunte.
	Sosale	Santhebennur	
Shimoga	Shimoga	Agumbe	Shimoga Umblebyle on to District Frontier.
	Do	Koppa	(Agumbe to Begar and District Frontier)
	Sorab	Anavati	Sorab Tavaranandi Anavati.
	Anavati	Shirolkoppa	
	Tirthahalli	Koppa	
	Do	Anandapuram	Sagar-Tirthahalli *viz.*, Ananda-puram, Ripponpet and Humcha-dakatte, Sagar—Hosanagar Bal-bare Frontier.
	Sagar	Hosanaga	
Kadur	Balehonnur	Kotigehar	
	Do	Koppa	Vasthare—Koppa Road
	Sringer	District Border to-wards Agumbe.	Shimoga—Agumbe Road.
	Koppa	Narasimharajpur	Tarikere—Mangalore Road.
	Mudigere	District Border to-wards Sakalespur.	Mudigere—Sakalespur Road.
	Chikmagalur	Mahal, *via* Attigun	Baba Buddan Hill Road.
	Koppa	District Border to-wards Tirthahalli.	Koppa—Tirthahalli Road.
	Chikmagalur	Mallandur	Chikmagalur—Narasimharaja-pura Road.
	Do	Tarikere, *via* Attigundi and Kemmangundi.	Baba Buddan Hill Road.

4363 P 35

No. J2. M.C. 203/35-36.

OFFICE OF THE DISTRICT MAGISTRATE,
SHIMOGA DISTRICT.

Dated Shimoga 13th January *193* 6.

FROM

Lyps 46 — 35 — 30

S. NARAYANA RAO, ESQ., M.A. (HONS.),
District Magistrate,
Shimoga District.

GENERAL SECRETARIAT
15 JAN. 1936

M. Venkatesa Iyengar, Esq., M.A.,

SIR, Secretary to Government,

General Department, Bangalore.

Adverting to Government Order No. P. 4185-95/ Legis. 46-36 dated 28-12-1935, re: Classification of certain routes of this District as Class II roads for the purpose of levying of Service Tax, I have the honour to forward herewith in modification of this office letter No. J2. M.C. 203/35-36 dated 5-12-1935, a complete list of all the roads in this district which have to be classed as Class II roads for the purpose of levying the Service Tax and to state that in the Notification already published in the Gazette dated 2-1-1936, items Numbers. 6 and 7 relating to this District viz, 1) Thirthahalli-Anandapuram via Humchadakatte and Ripponpet and 2) Sagar-Pataguppa-Hosnagar cannot be classed as Class II, since there are Toll gates at Pataguppa and Humchadakatte in respect of the said routes and the distance traversed by the Bus in the former road is more than 50 miles per day.

2. Further it is seen that Thirthahalli-Agumbe Road which was proposed to be included in Class II, has not been included in the Statement sent with this office letter No. J2. M.C. 203/1935-36 dated 5-12-1935.

3. A representation from the Manager, The Shimoga Agumbe Line

Combined Motor Service, Shimoga, has since been received preferring to treat the Shimoga- Thirthahalli and the Thirthahalli-Agumbe routes as one route, i.e., Shimoga-Agumbe Frontier as it existed before, i.e., in the year 1931 for the purpose of the levy of the Service Tax. It is represented that if the Thirthahalli-Agumbe service is treated as a different route, the Proprietors will be put to unnecessary loss in view of the fact that a separate bus will have to be put on the road and separate Service Tax will have to be paid thereon as noted in the margin *

Rs 7/- per seat per quarter if it is treated as one route.
2. Rs 12-8-0. (Rs 7 plus Rs 5-8-0) if it is treated as two different routes.

The grievance of the Bus Owners seems to be real and deserve consideration.

4. As the grace time allowed for obtaining licenses and permits, is coming to a close and the Bus owners are pressing for the issue of licenses and permits, the action taken by me to treat the marginally noted routes as Class I and further creating the Shimoga-Thirthahalli & Thirthahalli-Agumbe line as one route, for the purpose of the levy of the Service Tax may be approved

1. Thirthahalli-Anandapuram via Humchadakatte and Ripponpet.
2. Sagar-Pataguppa-Hosnagar.

I have the honour to be,
Sir,
Your most obedient servant,
S. Narayana Rao
District Magistrate,
Shimoga District.

1,3

Office of the District Magistrate,
Shimoga District,
Dated, Shimoga, 13th January 1936.

	From.	To.	On Road.
1.	Anavatti.	Sorab.	Anavatti-Tavanandi-Sorab.
2.	Shiralkoppa.	Anavatti.	Shiralkoppa-Anavatti-via Sorab.
3.	Hosnagar.	Benhatti.	Hosnagar-Benhatti Road.
4.	Shimoga.	Agumbe.	Shimoga-Umblebyle and on to the District Frontier.
5.	Shimoga.	Koppa.	Agumbe to Begar. District Frontier on the Koppa Road.
6.	Thirthahalli.	Koppa.	Thirthahalli to District Frontier on the Koppa road

---

District Magistrate,
Shimoga District.

4681/35

Dis't No. J2.M.C 203/35-36

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT,

Dated Shimoga,.....January 29,.....*193*6

From

S. Narayana Rao, Esq., M.A.(Econ.),
Deputy Commissioner,
Shimoga District.

To

M. Venkatesa Iyengar, Esq., M.A.,
General Secretary to Government,
Bangalore.

GENERAL DEPARTMENT
27 JAN. 1936

Sir,

Re: The Road Traffic and Taxes Regulation - Levy of Service Tax on Grade II R o a d s .

--

With reference to your No.P.4414-6 dated 8th January 36 on the above subject observing that from the list sent with this Office letter No. J2 C 203/35-6 dated 5. 12. 1935 certain a large number of buses shown against some of the services on the II Class Roads and enquiring whether the number of buses have been shown according to H permits and whether they are used on services on other routes also, I have the honour to reply in the affirmative It is only in respect of one bus that the lower rate of tax is being allowed.

I have the honour to be,
Sir,
Your most obedient servant,

District Magistrate,
Shimoga District. 29/1

Sent for kind perusal,
Sd. The main file is sent in another connection and this will be placed in that file when received back.

GENERAL DEPARTMENT
5 FEB. 1936
147

App. F VI G 10.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

Class II Roads in Shimoga District.

Revises the list of ———————

G. O. No. ~~PS 668~~ PS 620-23-31 DATED 18/24.2.36.

May this be

i. printed ? yes

ii. treated as a standing order ? yes

iii. published in the Gazette English Part ? part I

iv. translated ? yes

v. placed at the disposal of the press ? yes

iv. published in the Gazette Kannada Part ? yes.

No of printed copies required 250.

for Chief Secy.
20/2/36

G. R. S. App. F VI—G 2]

SUBJECT ..... L.A. .....

.....

.....

Diary No. of letter replied to .....

Section Legis

File No. 46-35

Serial No.

General and Revenue Secretariat

( )

the *193*

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue ..... 24.2. .....1936.

Signed by Jna H R

Read— G.O. no P 4185-95/Legis 46-35 dt 28/29th Decbr 1935, directing the classification of certain ~~routes~~ roads as class II roads.

(2) Correspondence ending with letter no. J2. M.C. 203/35-36 dt 13.1.36 from the Dc Shimoga forwarding a revised list of roads to be graded as class II roads in the ~~Order thereon.—No.~~ Shimoga dist. and requesting that Thirthahalli - Anandapuram via Hunchadakatte and Koppa pet; and Sagar, Palaguppa - Hosanagara roads be treated as class I roads; and to include Thirthahalli - Anandapuram route in class II roads and to the Shimoga Anandapuram and Thirthahalli

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Anqumbe routes as one line for the purposes of the levy of the Service tax.

Order no. P5620-23 ... Dated ... 24.2.36

In modification of G.O. no. P. 4185/-95 Legis 46-35 read above. & 26/29.12.36 [Govt] are pleased to direct that in Shimoga Dist. the marginally noted roads be graded as class II roads for the half year commencing 1st Jan 1936 for the purposes of the levy of the Service tax in accordance with item 2(C) of Schedule II C of the Govt. notfn No P 3316 | Legis 46-35-4 & 16.11.35 directing the levy of the Service tax.

*	From	To	on Road
1)	Anavatti	Sorab	Anavatti – Thavanandi Sorab.
(2)	Shivol Koppa	Anavatti	Shivol Koppa Anavatti via Sorab.
3)	Hosnagar	Benkatti	Hosnagar-Benkatti road
4)	Shimoga	Anqumbe	Shimoga – Kumbekyle & on to Dist – Frontier.
5)	Shimoga	Koppa	Anqumbe to Bagar. Dist Frontier on the Koppa Road
6)	Thirthahalli	Koppa	Thirthahalli to Dist Frontier on the Koppa road.

(2) The proposal of the D.C. to treat the Thirthahalli - Anandapuram via Hunchada Kalle & Rippon pet and the Sagar pattagupp Hosanagar road as class I roads is approved.

(3) The recommendation of the D.C. Shimoga to include the T halli - Anqumbe road in class II road and to treat Shimoga - Thirthahalli and Thirthahalli — Anqumbe routes as one route cannot be approved are not

Gen. Secy.

List of Enclosure

To.
The Dt mgte Shimoga
Comptroller to Govt
Chief Engineer Mysore
~~Comptroller to~~
Comptroller to mysore Govt

Copied by

Examined by

WD 0158—GPE—15,000—13-8-34

Roads graded as Class II originally as recommended by the Deputy Commissioner, Shimoga, in his letter dated 5th December 1935.

	From.	To.	On Road.
(1).	Shimoga	Augumbe.	Shimoga Umblebyle and on to District Frontier.
(2)	Augumbe	Koppa.	Augumbe-Begar and District Frontier.
(3)	Sorab	Anavathi.	Sorab-Tavanandi-Anavathi Road.
(4)	Anavathi	Shirolkoppa.	Shirolkoppa to Anavathi.
(5)	Thirthahalli	K o p p a.	Thirthahalli to District Frontier on the Koppa Road.
(6)	Thirthahalli	Anandapuram.	Sagar-Thirthahalli via Anandapuram, Ripponpet and Hunchadakatte.
(7)	Sagar	Hosanagar.	Sagar-Hosanagar, Balabare Frontier.

Roads to be graded as Class II now recommended the Deputy Commissioner, Shimoga, vide his letter dated 13th January 1936.

	From.	To.	On Road.
(1).	Shimoga	Augumbe.	Shimoga Umblebyle and on to District Frontie
(2)	Shimoga	K o p p a.	Augumbe-Begar District Frontier on the Koppa Road.
(3)	Anavathi	Sorab.	Anavathi-Tavanandi-Sora
(4)	Shirolkoppa	Anavathi.	Shirolkoppa-Anavathi via Sorab.
(5)	Thirthahalli	K o p p a.	Augumbe-Begar District Frontier on the Koppa Road.
(6)	Hosanagar	Benhatti.	Hosanagar-Benhatti Road.